G. R. S. IX-5]

Previous references.

1919 . 1920.

(4-8)

File No. 92-19

Serial Nos. 9.10.11.12 +14

Later references.

G.F. 4-21-1640 and 4336 94

Reserve

GENERAL AND REVENUE SECRETARIAT.

X 27 (C)

Serial Nos. 9.10.11.12 +14

Part B for 4 to December 1920

SUBJECT.

Loan to encumbered Jahagirdars
in Amrut Rama Coo.

RC 14 To The Collector
" Excise Commr
" Dy Commr Abkari
" Other Dy: Collrs: of Dts
" Rev: Commr

(V.o. ↑C 2078-88 D 17-9-20

Modifies & prescribes the procedure in the matter of credit of Excise & other receipts towards the loan account of an Encumbered Jahagirdar for whose estate is under Court management.

WD 2283—GPB—20,000—14-6-20

SM
3/12/20

GENERAL AND REVENUE SECRETARIAT.

(G.7)

NOTES.

File No. 92/19

FILE HEADING.

Loan to encumbered Jahagirdars vide Amso Rao

From

Mr Amico Ramarao.

No. Petn 92/19 Dated 27.4.20. Received 29.4.20.

Diary No. 3659	Enclos. Spare Copies.	Serial No. 9

BRIEF ABSTRACT OF LETTER.

with reference to G.O no. P.L. 4698-9.7.92-19-Rev.D. 7.2/20, crediting 1/2 of pay of Rs 5000 to him out of the Excise Revenue which was due. The balances being adjd to the loan account. Forward copy of Endorsements Letter no 3620 Loans 3:10.4/20 from the comptr sent to him stating that his request cannot be granted under the codal rules and requests that as this prayer cannot be granted, that counter interest may kindly be charged on the amount due to him -

NOTES AND ORDERS.

Flag V

Subd. The previous papers are put up.

The petitioner states that the balance of the Excess due to him (Rs 3907-15-4) has been held under 'Deposit Account' without being adjusted to the accounts as per Art. 248. M.A.C.

NOTES—First

3615

G. R. S. III-2)

General and Revenue Secretariat. | File No. 92 of 1919.

Serial No.

The request that under Article 217 M.A.C. the balance may be adjusted to the loan account if not, counter interest may kindly be ordered to be charged on the amounts due to him

Subd for orders

Mr Francis. Ally Loan Section

Please let me know how the loan account of Mr Annoo Rama Rao Narain Inamdar of Asvalu + Sangada Kodahalu stands: How much is due towards principal and interest —

yours sincerely

Please furnish the previous connected nos. containing the letter of 7.1.20. How does the loan account now stands?

JS
1/8/20

The other file S.J 92-19-5 is put up the information for from the Comptroller's office regarding the present stage of the loan is herewith attached.

Principal Int.
8085-2-8. 404-4-4.

According to Comptroller's last Loan Statement the account of the Inamdar as it stood on 30.6.1919. was as given below

Balance
Principal: 8085-2-8 ✓
Interest: nil.

The balance now outstanding is Rs 8085-2-8 on account of principal. The interest due thereon for 1919-20 at 5% per

The accounts seen the mistake pointed by the Dy. Nyoni. The Comptr. might contd

NOTE—Contn. sheet.

G. R. S. III-2)

General and Revenue Secretariat.

3859

92 File No. 92 of 1919.

Ile O. 313/1

Serial No.

We to offer his opinion on the Inamdar's proposal
The Body revenue due upto end of 1916.17
has been settled and a sum of 3907-15-1
payable the Inamdar has the credit his
loan account.

Yes

3411/7/5

Secy

Asst Commr

Comptr

Ile to no. 34-1919.
11/5/1920.
FP. Secy 13/5/20 No 3166
Compld
Ile O no: 299/1 of 21.5.20

Yes mrs 11.5.20

"The procedure laid down in Articles 236 and 422 A to D (as amended by Correction Slip No.12 dated the 14th May 1919 copy enclosed) is followed in all cases of recoveries made in respect of such loans. This procedure is intended to enable the Deputy Commissioner to know what amount may be credited towards the loan after reserving a portion of the balance for expenditure in the subsequent year. There is however no objection to the amount of Rs.3,907-15-1 the balance of excise revenue due to the Inamdar being taken to the loan account on the date of its credit in the Deputy Commissioner's account i.e., November 1919 if ordered by Government. In regard to the

A

NOTE—Contn. sheet.

request

Serial No.

request of the Inamdar for the amount being taken to account in the accounts for July 1919, it is a point for the orders of Government whether in view of the excess Excise Revenue having been collected in 1916-17 and prior thereto and the claim for refund should in the ordinary course have been settled in the early part of 1918-19, his request should not be granted.

B

T. Ashton Rajchet
Comptroller.

CV/19-5

Resery The Comptroller's proposal might be accepted. Drawn from an Government-head to allow any concession as req.

3567/1915

I do not see why the amt should not be credited to the loan acct on the day it was paid by the Excise Dept. If any share of it is req'd for expenditure the Dy CR may decide what sum should be held in deposit. As for the balance it seems to me only fair that it should be taken to the loan acct on the date of encashment of excise refund bills. The Dy CR may be asked to express his opinion on this point. The Petition may also be sent to him for report & return.

18

21.6.20.

Draft accd 18.4.16

NOTE—Contn. sheet.

9792-19 5

Addenda and Corrigenda to the Mysore Account Code, Volume I.

Page 163, Article 236 - Strike out the second para and insert the following:-

The balances available at the end of the year for adjustment towards the several loan accounts are intimated to the Comptroller by the Deputy Commissioner in his monthly statement for June and the former makes the adjustments in the manner indicated in Art.422C

Page 269 - Strike out Article 421 and insert the following new Article 422A to D on page 269 -

Private Estates under Government management.

422A. The transactions relating to private estates of Inamdars which are under Government management for (1) arrears of land revenue (2) repayment of loans on the mortgage of their lands are shown under this head. The transactions relating to these two kinds are separately classified in the Treasury under the two heads corresponding to the above.

422B. The Treasury Officer sends with the monthly accounts a Plus and Minus Memo showing the opening balances, the receipts and payments for the month and the closing balances under each of the two heads.

422C. Most of the estates mortgaged to Government are in the Mysore District and the Deputy Commissioner who maintains the accounts sends to the Comptroller a monthly statement of transactions duly verified with the Treasury Accounts. On receipt of the statement for June in which the Deputy Commissioner shows the amounts available for adjustment towards the loan accounts of the Jahgirdars, the Comptroller makes the necessary adjustments in the accounts of the year by crediting the amounts to the respective loan accounts. The amounts of interest due will first be adjusted and the balance to principal.

422D. Some of the estates under Government management for discharge of loans are situated partly in Mysore and partly in Hassan. The receipts from the estates in the Hassan District are remitted by R.T.R. to the Deputy Commissioner of the Mysore District for realisation and credit of the account maintained by him.

" Copy "

Superintendent, Comptroller's Office,
Records Section.

CV/19-5

3617 Vol 6

G. R. S. III-2)

General and Revenue Secretariat.

Fy. F File No. 92 of 1919-20.

Serial No.	
	Docket Sheet as directed. Issued 7.6.20.
10	To The Depy Comr Mysore Dist No H 8775 d. 7.6.20 forwards for reference & return Petn from Sri A Ramiah in his matter of the adjustment of the balance of Ex Rev. to the loan account of the Inamdar; and enquires why the amount shd not be credited to the loan acct on the day it was paid by the Ex. Deptt. and what the sum required for expenditure is. —
11	From the Depy Comr. Mysore Dist No H.C 1170/19-20 d: 7.7.20 With reference to the above serial. forwards his opinion regarding the adjustment of the balance of Excise Revenue due to the Inamdars. Subo the petition forwarded has not been sent back. He may be asked to send the file Petn. back. Submd with draft letter 18/7 The H Secy has expressed his views on the main question. The return of the petition may be called for.

Sno 8 8.7.20

NOTE—Contn. sheet.

Serial No.

12 To the D.C. Mysore H 859 dy 30.7.20 requests that the petition forwarded with No. H 8775 dy 7.6.20 may be returned

From the D.C. Mysore No. R H C 1170 of 19-20 dy 5.8.20 forwards the petition (together with its enclosures) of Mr. Amur Rama Rao, called for above.

Subd
V.N.
9/8

Vide Flag T & H. Leey's note dy. 2.6.20. Instead of stating what share of the amount would be required for expenditure in the three months that Act 21 of 1910 is applicable to the case.

Rom
11/9/1 H Dey)

Read
14-8-20

The Inamdar requests that the Excise revenue due to him may be adjusted towards his loan account on the day on which it is found by the Excise Dept. that the Complts and the Dy Cr. are not for granting this request. Under the existing procedure all receipts payable to the Credit of the acct of an Inamdar

NOTE—Contn. sheet.

706

G. R. S. III-2]

General and Revenue Secretariat.

97 File No. 92 of 19 19

Serial No.

Debtor whose estate is under Govt. management are credited in the first instance to a deposit acct on the balance of which no interest is allowed by Govt. At the end of the year the Dy C.R. makes an adjustment from this deposit acct to the loan acct - Under this procedure the debtor is charged interest on his whole outstanding loan though the instalment for repayment of it is with Govt. I think this system is unfair to the debtor. Govt cannot reasonably take interest on an amt already with them: The Dy C.R. should be able to decide what part of recoveries in favour of an estate under his management is required for meeting expenditure to be incurred on behalf the estate and he may even keep a small margin for unforeseen charges. The balance after allowance for such expenditure should I think be credited to the loan acct of the debtor on the very day on which it is received to the credit of the acct of the estate -

This is also the Desfan's view & may be ordered accordingly

23.8.20

Mr 28/8/20

DEWAN'S OFFICE.
Recd. on AUG 24 1920
Reg. No. 2080

NOTE--Contn. sheet

[G. R. S. III-2]

General and Revenue Secretariat.

786

9

97 File No. 92 of 19 . .

Serial No.	
	Please put up promptly early read 30/9/20
	Draft G.O. as put up. BSR 29.9.20 (H Srey) read 8/9/20
993/919	Home Misc Corr No.
14	H 2088-88 dated 17th September 1920 To the Comptroller in Mysore. " the Excise Commr in Mysore " Dy Commr, Mysore. " Other Dy Commrs of Dists " Revenue Commr in Mysore Modified Prescribes the procedure in the matter of credit of excise & other receipts towards the cost account of an Inamdar Debtor whose estate is under Govt management
B	

NOTE—Contn. sheet.

G.R.S. III—8]

706

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Subject filled

The question is to effect change in the existing procedure, which is justifiable in the Public Works Dept. note flagged (B & D)

Before the G.O. is approved, it is for orders, if the matter should not be referred to the Council

R.S.R. 89 — Please see also clause IX of Council Rules.

× Page 12

Mj

I don't think there is any change of procedure. The rules contained in Act 286 of the note applies to the realisation from estates under the management of the D/C as a result of his management. The refund of excess revenue is not an ordinary realisation from land but apart from the mandate in settlement of an old outstanding claim. It is not in the ordinary

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Cannot have been paid to the mandar but for the fact that being addressed to Govt which relates to all adjusting the claim against the Mandar does not Govt mis amount appear yet have been credited

N.B.—Should routine notes be written on small slips, the notes must be copied or slips pasted on this form.

3659.
19 20
G.F
92-19

"Indiralaya"
9 2nd Main Road, Chamaraja Pet,
Bangalore City dated 27th April 1920

To

M.N.Krishna Rao, Esquire, B.A.,
Financial Secretary to the Government of
His Highness the Maharaja of Mysore,
BANGALORE.

Sir,

While inviting kind reference to Government Order No. F.L.4698-9/ G.F.92-19 dated 7th February 1920 directing the payment of Rs.5000/- to me out of the Excise Revenue which was due, the balance being adjusted to the loan account, I beg permission to state as follows:-

The refund of the Excise Revenue was ordered by the Excise Commissioner in last July and the amount has without being adjusted been held under deposit account. Under the Government order, I drew the sum of Rs.5000/-, but the balance still continues under deposit.

In reply to my prayer for the adjustment of the balance of the Excise Revenue at least on the date it was made available thereto by the Excise Commissioner, the Comptroller has in reply favoured me with a copy of his letter No.2620-21 loans dated 10th April 1920 to the Deputy Commissioner stating that my request cannot be granted as under the existing codal procedure the realisations are credited in the first instance to the Estate accounts and adjusted in the final accounts of the year towards the loan accounts.

It seems to me that the Comptroller has relied on article 236 M.A.C. while directing the above action. The two paragraphs in the article when read together leads an impression that it could not have been meant to apply to ~~such~~ cases, such as the one under consideration, but to only cases of Estates under

Government management, as only a net balance can be taken for adjustment after it is struck from the numerous petty items of annual receipts and expenditures incurred in the actual management of an estate. My case relates to a large lump amount -- readily available for adjustment involving no elaborate --- balancing of accounts to arrive at it.

Article 217 C. of the same code contemplates earlier payment of instalments of loans and states that the amount so paid should be taken entirely to-wards the principal unless any interest for the preceding year is over due. I beg to submit that the balance in question may be taken as ~~one~~ an earlier cash payment for the current year (namely July 1919) and the debt amount reduced so that I may not be unnecessarily and unjustly charged with interest.

If for any reason the adjustment cannot be ordered as prayed for, I pray that in all fairness, counter interest may kindly be ordered to be charged on the amount due to me. I am anxious to see I should not be put to unnecessary loss.

I beg to remain,

Sir,

Your most obedient servant,

A Ramen Row

I N A M D A R.

Joaquim da Rosario de Azevedo

To

M. N. Krishna Rao Esq. B.A.

Financial Secretary

to the Govt. of Mysore.

Sir,

In continuation of my application dated the 27th instant, I beg to submit herewith Comptroller's letter No. 2620-21 Loans dated 10th April 1925 the original for ready reference.

I beg to remain,

Sir,

Your most obedient servant.

Bangalore
28th April 1925.

A Rama Rao
Zamindar.

15

C. O. 16—Gl. 16]

WD 8012—GPB—5,000—6-8-17—S

In future communications on the subject, the No. and date of this letter and the distinguishing letters below the number may be quoted. All communications to be addressed to the Comptroller to the Government of H. H. the Maharaja of Mysore.

Window Delivery No. 12, Bangalore.

From
T. Satyaraj Chetty, Esq., B.A.,
~~M. N. KRISHNA RAO, Esq., B.A.,~~
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

The Deputy Commissioner,
Mysore District.

Dated 10th April 1920.
Despatched
Received
General No.
No. 2620-21/Loans.

Enclosure No. /

With reference to correspondence ending with his docket No.D2 Dis.1298/Rev.19-2 dated the 24th February 1920 re the loan account of Mr. Annoo Rama Rao Narain, has the honor to forward herewith a copy of the Inamdar's letter dated the 15th March 1920 praying for the adjustment of the sum of Rs.3,907-15-1 in the loan accounts for July 19. The petitioner's request cannot be granted as it would be contrary to the existing codal procedure according to which all realizations are credited in the first instance to the estate accounts and adjustment ed in the final accounts of the year.

It is requested that the sum of R3,907-15-1 may be credited to the Inamdar's estate account and the date of credit kindly intimated to this office at an early date. In the monthly account of estates under Government management for repayment of loans sent to this office a note may be made to show that the item relates to the excise revenue of the Inamdar.

Sd/- A. Tholasinga Mudaliar
Assistant Comptroller.

No.2621/Loans dated 10th April 1920.
MSR/10-4.

Copy of the above is forwarded to Mr. A. Rama Rao, Inamdar "Indiralaya", 2nd Road, Chamarajapet, Bangalore City, for information.

A. Tholasinga
Assistant Comptroller.

Printed

G. R. S. VI—G/32

Today 17

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT,

( )

, the 191

Section 9

File No. 92-19

Serial No. 10

No. Je 8775

Date of issue 7 June 20

Signed by W Seemanya

To

The Dep^{ty} Com^{r}: Mysore Distt

Sir,

In forwarding ~~remarks~~ ~~for opinion~~ remark ~~reference~~ and return ~~Petn~~: dt 27/4/20 from Mr Annoo Ramakao's praying that Rs 3907-13-1 the balance of the amount of Excise revenue due to him be taken to the loan account on the day it was paid by the Excise Deptt. I am directed to request you to be so good as to state what amount of this is required

over.

In

~~I am directed to~~ ~~D. C.~~ forward herewith for reference and ~~his~~ return, the petition from Mr. A. Rama Rao, Inamdar of Ganguda hosa halli and Asanalu, Heggada devanhalli and Huneur. This in the matter of the adjustment of the balance of Excise Revenue ~~due~~ from the Inamdar towards the loan account ~~said~~ Inamdar ~~is~~ to enquire why the amount should not be credited to the loan account on the day it was paid by the Excise Deptt. If any share of it is

16

for expenditure in the subsequent year.)

I have etc

for full ~~my~~

required for expenditure you may decide what sum should be held in deposit, and the balance being taken to the loan account on the date of encashment of excise refund bills.

I request you to be so good as to favour [illegible] with your opinion on this point, at any early date.

I have etc

In ~~my~~ [illegible]

h) -

List of enclosure

Copied by

Examined by

WD 86—GPB—60,000—15-11-16

19

Office of the Deputy Commissioner,

Mysore District,

Dated, Mysore the 26th June 1920.

From

P.F.Bowring, Esquire,

Deputy Commissioner,

Mysore District.

No. 1386

To

M.N.Krishna Rao, Esquire, B.A.,

Secretary to the Government of

His Highness the Maharaja of Mysore,

Financial Department, Bangalore.

Sir,

Adverting to your letter No.8775 G.F.92-19 dated 7th June 1920 forwarding the petition of Mr. A.Rama Rao, Inamdar of Gangadhahosahalli and Asavalu, Heggaddevankote and Hunsur taluks in the matter of the adjustment of the balance of Excise Revenue due to the Inamdar on the very day the Excise refund bill is cashed towards his loan and calling for my opinion in the matter of such an adjustement, I have the honor to state that I fully agree with the opinion of the Comptroller as expressed in his docket No.2620-21 Loans dated 10th April 1920 copy of which is herein enclosed for ready reference.

I think that article 217 C of the Mysore Account Code does not apply in such encumbered Jahagirdar's cases, besides if a violation of the Model Procedure is allowed in one case there may arise many such cases causing much confusion and inconvenience in the preparation of accounts.

I have the honor to be,

Sir,

Your most obedient servant,

For Deputy Commissioner,

Mysore District.

KSS

From

The Deputy Commissioner,

Mysore District.

To

The Financial Secretary to Govt

771 of Mysore, Bangalore.

Dated

Despatched 7th July 1920.

Received

General No. Re 1170 8 JUL 1920

No. 19-20

Enclosure No. one.

Submitting opinion regarding the adjustment of balance of excise revenue due to Inamdars.

Docket No.2620-21 Loans dated 10th April 1920 from the Comptroller to the Government of Mysore, Bangalore, to the Deputy Commissioner, Mysore District.

---

with reference to correspondence ending with his docket No.D2. Dis.1298 Rev.19-20 dated the 24th February 1920 re the loan account of Mr. Annoo Rama Rao Narain, has the honor to forward herewith a copy of the Inamdar's letter dated the 15th March 1920 praying for the adjustment of the sum of Rs.3907-15-1 in the loan accounts for July 1919. The petitioner's request cannot be granted as it would be contrary to the existing codal procedure according to which all realizations are credited in the first instance to the estate account and adjusted in the final accounts of the year towards the loan accounts.

It is requested that the sum of Rs.3907-15-1 may be credited to the Inamdar's estate account and the date of credit kindly intimated to this office at an early date. In the monthly account of estates under Government management for repayment of loans sent to this office, a note may be made to show that the item relates to the excise revenue of the Inamdar.

"C o p y"

For Deputy Commissioner,
Mysore District.

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....

GENERAL AND REVENUE SECRETARIAT,

( )

, the 191

Date of issue 30 July/20

Signed by for Accountant

Section 4 F
File No. 42-14
Serial No. 12

No. H 8859
dated 30 July/20

To

The D.C. Mysore

Sir

With reference to your letter no H.C 1170/1920 dated 7.7.20 forwarding your opinion in the matter of the adjustment of the balance of Excise revenue due to Sri Dhanda Sri Annoo Rama Rao Warain;

I am directed to request that the petition forwarded with this office letter no H 8775 dated 7.6.20 may be returned as desired ~~the file has not been received here and required~~

over.

List of enclosure

Copied by

Examined by

WD 86—GPB—60,000—15-11-16

R.H.C.70 of 19.20

Office of the Deputy Commissioner,

Mysore District,

Dated, Mysore, 5th August 1920.

406.

From.

P.F.Bowring, Esquire.,

Deputy Commissioner,

Mysore District.

7 AUG 1920

19

Section.

File No.

To.

M.H.Krishna Rao, Esquire, B.A.,

Financial Secretary to the Government of

His Highness the Maharaja of Mysore, Bangalore.

Sir,

I have the honor to return herewith the petition (together with its two enclosures) of Mr. Annu Rama Rao, Inamdar of Asavalu and other villages, as requested in your letter No. Fl. 859. G.F.92-19. dated 30th July 1920.

6.8.20

I have the honor to be,

Sir,

Your most obedient servant,

For Deputy Commissioner,

Mysore District.

WD 0468—GPB—8,00,000—21-7-17—M.

1920-21.

From

The Deputy Commissioner,

Mysore District.

To

The Financial Secretary to

Govt., B a n g a l o r e.

Dated 5th August 1920.

Despatched

Received

General No.

No.

Enclosure No.

Returning the petition of Mr. Annu Rama Rao, Inamdar of Asavalu village.

---

fair draft

Proceedings of the Government of His Highness the Maharaja of Mysore.

24

R e a d :-

Petition dated 27th April 1920 from Mr. Annu Rama Rao, Inamdar of Gangada Hosahally and Aswalu villages of the Heggaddevanakote and Hunsur Taluks praying that the balance of Excise Revenue due to him be credited towards his loan account on the day it was paid by the Excise Department.

2. Un-official Note 299 dated 21st May 1920 from the Comptroller and letter No.H.C.1170 dated 7th July 1920 from the Deputy Commissioner, Mysore furnishing opinion in the matter.

Order No. H 2098-88 17 9 20 24

Dated Bangalore the 17 September 1920.

Under the existing procedure all receipts payable to the credit of the account of an Inamdar debtor whose estate is under Government management are credited in the first instance to a deposit account and at t e end of the year the Deputy Commissioner makes an adjustment from this Deposit account to the loan - account.

This arrangement requires change. After retaining under the deposit head the part of annual realisations required for expenditure to be incurred on the estates the balance should be credited to the loan accounts of Debtors on the day on which the amounts are received on behalf of the estates under Government management.

For Financial Secretary to Government.

To

The Comptroller, Mysore Government.
The Excise Commissioner in Mysore.
The Deputy Commissioner, Mysore.
The Other Deputy Commissioners of Districts.
The Revenue Commissioner in Mysore.

Copy to Rev Secy

G.R.S. VI–71]

25

SUBJECT.....

.....

.....

Diary No. of letter replied to 706

General and Revenue Secretariat

the 191

Date of issue.....

Signed by.....

Orders are solicited on the points mentioned below.

May this be

i Printed ? Yes

ii treated as a standing order ? Yes

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

Section

File No. G 792-97

Serial No. 14

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read—

1) Petition dated 27-4-1929 from Mr Annu Rama Rao, Shanbhag of Gangadahosahally and Aswalu village Heggadevankote Taluk praying that the balance of Excise Revenue due to him be credited towards his loan account on the day it was paid by the Excise Department.

2. Even No. Memorial Note 299 dated 2-7-29 and Order Thereon No. 21-3-29 from the Comptroller and Letter No. HC/1170 dated 2-7-1929 from the Deputy Commissioner, Mysore, furnishing their opinion in the matter.

Vle

Order

1. The request of the Inamdar is that the Excise Revenue due to him may be adjusted towards his loan account on the day on which it is paid by the Excise Department. Both the Comptroller and the Dy Commr are not for granting this request.

No R 2078-88
dt 17 Septr 88

Under the existing procedure all receipts payable to the credit of the account of an Inamdar debtor whose estate is under Govt management are credited in the first instance to a deposit account and on the balance of which no interest is allowed by Govt.

At the end of the year the Dy Commr makes an adjustment from the deposit account to the loan account.

The debtor is thus charged interest on his whole outstanding loan though he has already paid an instalment for repayment of which Govt.

3. Govt consider that this system is unfair to the debtor & that they cannot reasonably take interest on an account which is already with them & it is probable that the Dy Commr should decide what receipts in favour of an Estate are to be credited to the loan account.

Note

This arrangement requires change. Under the present arrangement after retaining the deposit head the Dy Commr pays to the Treasury the balance of the receipts for expenditure incurred on the estates. Thereafter the credits to the loan accounts of debtors on the estates are made by the Treasury Officers on the basis of the amounts actually received on account of the estates.

List of enclosures.

Copied by

Examined by

WD 1744—GPB—30,000—17-8-19

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

27

under his management ~~required~~ for meeting expenditure to be incurred on ~~behalf of~~ the Estate if ~~he may ever~~ to ~~secure~~ retain a small margin for unforeseen charges. ~~H. Govt are~~ I therefore ~~please to~~ direct that the balance, after allowance made for such expenditure ~~referred to above~~, should be credited to the loan account of the debtor on the ~~day of~~ 29th the receipt of the amounts ~~is received~~, to the credit of the Loan ~~Account of the Estate~~ a/c. ~~in the~~

Chief Secretary to Govt.

To the Comptroller for Income
" Excise Commr
" Dy Commr Negros
" " other Dts.

(Copy to Mr Anna Ramachandra.

Copies sent

Copy to Treas.
Revenue Commr
Copy to Dy Commr
Cebu
Secretary